

AMENDMENTS TO THE SPECIFICATION

Please replace paragraph number [0007] with the following rewritten paragraph:

-- In considering control of the thickness of the diaphragm here, it is effective to utilize ~~an SOI~~ a single crystal silicon on insulator (SOI) wafer to improve the controllability of the thickness of the diaphragm in the process of forming the diaphragm by etching the silicon substrate with the alkali etching liquid. More particularly, according to this method, a built-in oxide film of the SOI wafer can be utilized as a stop layer for etching with the alkali etching liquid, thereby to control the thickness of the diaphragm by selecting the thickness of an active layer of the SOI wafer. --